



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Division of Program Compliance – Audits Branch
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December 7, 2009

Mary Ann Bennette, Deputy Director
Sacramento County Mental Health Services
7001 – A East Parkway, Suite 400
Sacramento, CA 95823

Dear Ms. Bennette:

AUDIT REPORT – SACRAMENTO COUNTY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Sacramento County Mental Health Services for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

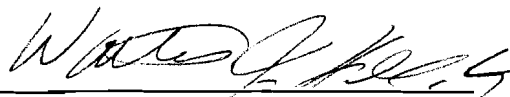
Net Program Costs				
	<u>Settled</u>		<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 50,766,740	\$	47,533,531	\$ (3,233,209)
Federal Share of Healthy Families/Medi-Cal	\$ 31,091	\$	33,735	\$ 2,644
State General Funds EPSDT Due State	\$ 28,596,547	\$	27,788,742	\$ (807,805)

If you disagree with any of the results of this audit, you may request an informal appeal conference.

Mary Ann Bennette, Deputy Director
December 7, 2009
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This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,


WALTER J. HILL, JR., MBA, EA
Chief of Audits


SHIRLEY CASTANEDA, Supervisor
Audits - Bay and Central Region

Enclosures

Certified Mail

**SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

FINDING 1 – PHASE II CONSOLIDATION COSTS

Our examination disclosed that the County did not report the Phase II Consolidation of the Fee For Service Phase II Manage Care Funds by discipline. Rather, the County aggregated all the disciplines and reported them separately by service functions.

The State DMH letter dated December 28, 1998 requires the County to separately identify and disclose payments, total units, and SD/MC units related to the Phase II contractors, by discipline or provider number.

We have identified the following disciplines: Psychiatrist, Psychologist, Licensed Social Worker (LCSW), and Marriage Family Child Counselor (MFCC) and corrected the appropriate cost per unit applicable to each discipline.

AUDIT AUTHORITY

- Centers for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304
- California Code of Regulations (CCR), Title 9, Section 640
- Cost and Financial Reporting System (CFRS) Fiscal Year 2004/05
- State DMH letter dated December 23, 1998
- DMH Information Notice 97-15
- DMH Information Notice No. 97-06

RECOMMENDATION

We recommend that the County report Phase II – Fee-For-Service units, gross cost, and total units by discipline and if applicable by service function within the discipline to reflect the actual payments made by the County. In order for the cost per unit to reflect the actual costs for each discipline as indicated on the letter dated December 23, 1998 sent to the Local Mental Health Administrators of the Counties, the total units of time should be capture for each discipline. DMH Information Notice 97-15 addressed reporting of discipline for Fee for Service Providers for a particular discipline or provider number.

AUDITEE'S RESPONSE

We concur with this recommendation (although the financial impact is zero).

**SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

FINDING 1 continued ...

The above recommendations will be implemented with the submission of the FY 2009/10 Cost Report (since reports for previous periods have already been submitted). Our new mental health software system (Avatar) which was implemented in May 2009 should have the ability to differentiate these costs & units by discipline.

FINDING 2 – CONTRACT PAYMENTS

Our examination disclosed that the County overstated the amount of contract payments reported on the cost report. County reported contract payments in the amount of \$99,988,446. Per County staff, this amount represent contractor's cost of providing services as shown on the County's cost report per MH 1992 form. County increased total payments to match contractor's costs as reflected the contractor's settled cost report submitted to the State.

Subsequent to the exit conference, county staff claimed that there were \$1,940,331 contract payments for FY 04-05 that were paid and included in fiscal year 06-07. Further review of County's general ledgers and County working papers, concluded that the contract payments is adjusted to agree with County general ledger for an audited amount of \$96,624,521.

AUDIT AUTHORITY

- California Code of Regulations (CCR), Title 9, Section 640
- Cost and Financial Reporting System (CFRS) Fiscal Year 2004/05
- Centers for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304

RECOMMENDATION

We recommend that the County follow the cost report instructions in determining payments to contract provider legal entities in which the County has a service contract. The County should report actual payments that were posted in the County's general ledger. Failure to do so could result in audit exceptions in future fiscal years.

AUDITEE'S RESPONSE

We concur with this finding and changes will be implemented with the 2008/09 Cost Report (since reports for previous periods have already been submitted).

**SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

**FINDING 3 – FEDERAL FINANCIAL PARTICIPATION (FFP) CONTRACT
MAXIMUM**

Our examination revealed that contract agreements between County and contract providers (See table below) showed Federal Financial Participation (FFP) contract maximum is less than its (FFP) reimbursable cost.

Provider Name	Legal Entity	Audited (FFP)	Contract Max (FFP)	Variance
Transitional Living and Community Support	380	\$ 213,369	\$ 198,415	\$ (14,954)
Sutter Health	384	\$ 726,814	\$ 695,672	\$ (31,142)

An adjustment was made in accordance with the terms and conditions of the contract agreements between the contractor and the County.

AUDIT AUTHORITY

- California Code of Regulations (CCR), Title 9, Section 640
- Cost and Financial Reporting System (CFRS) Fiscal Year 2004/05
- California Code of Regulations (CCR), Title 9, Section 523
- Contract Agreement No. 7229-05-062 A1 Transitional Living and Community Support
- Contract Agreement No. 7224-05-001 Sutter Health
- Centers for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304

RECOMMENDATION

We recommend that the County review the maximum payable amount in its provider contracts and make necessary amendments so the maximum amount payable under the contract does not fall below reimbursable cost.

If the County intends to reimburse the contractor higher than the Contract maximum as stated on the contract agreement, the amendment should be made during the covered fiscal period of the contract.

We also recommend the County review the above-cited audit authorities and cost reimbursement rules governing contract provider Medi-Cal direct service gross reimbursement.

**SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

FINDING 3 continued ...

AUDITEE'S RESPONSE

The County of Sacramento elects to illustrate the amounts of individual funding sources within our vendor contracts (to aid with tracking & contract monitoring activities) which support the applicable contract maximum payable amount. In some cases, the DMH Auditors are capping our FFP reimbursements to the individual funding source amount within our contracts. However, other counties which issue vendor contracts with merely a contract maximum (without illustrating the amounts of the individual funding sources) are not subject to this limitation. The DMH Auditors have yet to provide any reference to a W&I Code which permits FFP to be disallowed due to our "FFP amounts" being exceeded within our contracts (i.e. not the Contract Maximum).

FINDING 4 – UTILIZATION REVIEW COSTS

Our review of the County's cost report revealed that total utilization review costs reported on the cost report included Skilled Profession Medical Personnel (SPMP) costs and Other Utilization Review costs. However, County allocated 100% of SPMP costs as Short-Doyle Medi-Cal.

According to Cost Report Instructions, if the County performs utilization review of all services regardless of client Medi-Cal eligibility, a portion of the utilization review cost should be reported as non Short-Doyle Medi-Cal. Additionally, DMH Letter 94-09 identifies reimbursable costs for County QA activities and defines Skilled Professional Medical Personnel.

Adjustments were made apportioning utilization review costs between SPMP, Other SD/MC and Non-SD/MC using the unduplicated client count ratio of 65% for SD/MC and 35% for Non SD/MC.

AUDIT AUTHORITY

- Cost and Financial Reporting System (CFRS) Fiscal Year 2004/05
- DMH Letter 94-09, dated April 11, 1994
- Centers for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304

**SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

FINDING 4 continued ...

RECOMMENDATION

We recommend that the County review the above-cited audit authorities and must ensure that all utilization review costs reported be properly supported and maintained.

AUDITEE'S RESPONSE

We concur with this finding and changes will be implemented with the 2008/09 Cost Report (since reports for previous periods have already been submitted).

FINDING 5 – TOTAL AND MEDI-CAL UNITS

Our examination disclosed that County's Cost Center Summary units report furnished during the time of audit did not show approved Medi-Cal unit information. Per County's staff, during the fiscal year of audit, County installed a new Mental Health Information Technology (IT) system called "Avatar".

During the time of audit, County staff ran an updated Cost Center Summary units report through the Client Activity Tracking System (CATS) system. However, CATS System (County's prior software program) was discontinued and the information is no longer available.

Since the Medi-Cal units were not reflected on the updated unit report, CATS report generated by County staff during preparation of the cost report for fiscal year 04-05 was relied upon.

In addition, our review disclosed that the County did not segregate Short Doyle Medi-Cal (SD/MC) units into the required reporting quarters by service date. Since the FFP reimbursement ratio for 1st quarter and 2nd to 4th quarters were the same for the fiscal year of audit, accepted County's unit report.

AUDIT AUTHORITY

- Cost and Financial Reporting System (CFRS) Fiscal Year 2004/05
- California Code of Regulations (CCR), Title 9, Section 640
- Centers for Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2304

**SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

FINDING 5 continued ...

RECOMMENDATION

We recommend that the County ensure that during the conversion of unit software program, all records utilized in the preparation of the SD/MC cost report must be properly kept and readily available for review. Supporting documentation must be properly labeled and have an audit trail. The County is required to keep adequate financial and statistical records to support the year-end documents filed with the Department of Mental Health. Accounting records and supporting documents must be retained for four years after the closing of the fiscal year or until such time as the audit has been settled for the fiscal year.

In addition, internal procedures in record keeping must be implemented to ensure that all supporting documentation are properly filed and kept. This will facilitate the completion of the audit in a timely manner.

In the absence of supporting documentation, audit adjustments will continue to prevail and can jeopardize federal funds.

AUDITEE'S RESPONSE

In May 2009, we installed our new MH MIS System (Avatar) which replaced our CATS Database. CATS was placed into service in 1989 and this system was simply not designed to handle the case load growth we have experienced during the past 20 years as well as revised reporting requirements.

During the past 2-3 years, we have experienced ever increasing functionality difficulties with CATS due to the demands placed upon it. One of these issues relates to our ability to generate reports which illustrate total units. While the raw data is still retained within CATS, we are unable to produce valid reports that summarize the activity. The level of system support that we are able to procure from the CATS software vendor to resolve matters such as this are nil due to the obsolescence of the database.

While the implementation of Avatar ultimately resolved this issue going forward, we will lack the ability to generate updated unit reports for the FY's 2004/05, 2005/06, 2006/07, 2007/08 and possibly the 2008/09 Cost Report Audits. The DMH Auditors will need to rely upon the unit reports that were created at the point in time when the Cost Reports were initially completed.

**SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2005**

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 12,834,448	\$ (2,140,163)	\$ 10,694,285
HEALTHY FAMILIES - FFP	(Sch. 2a)	4,831	2,608	7,439
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 12,839,279</u>	<u>\$ (2,137,554)</u>	<u>\$ 10,701,725</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 37,932,292	\$ (1,093,046)	\$ 36,839,246
HEALTHY FAMILIES - FFP	(Sch. 3b)	26,260	36	26,296
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 37,958,552</u>	<u>\$ (1,093,010)</u>	<u>\$ 36,865,542</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 50,766,740	\$ (3,233,209)	\$ 47,533,531
HEALTHY FAMILIES - FFP		31,091	2,644	33,735
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 50,797,831</u>	<u>\$ (3,230,565)</u>	<u>\$ 47,567,266</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch 4) (See Note)	\$ 28,596,547	\$ (807,805)	\$ 27,788,742

Note: The "As Settled" amount above includes a refund of \$60,386 to the State subsequent to the initial EPSDT settlement. (Refer to Adjustment 132)

SCHEDULE 2

**SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	10,838,970	(606,005)	10,232,965
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	50,329	50,329
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	7,432	(705)	6,727
9. Total		<u>\$ 10,846,402</u>	<u>\$ (556,381)</u>	<u>\$ 10,290,021</u>

Less: Patient & Other Payer Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	0	0
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	10,838,970	(555,676)	10,283,294
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	7,432	(705)	6,727
25. Total		<u>\$ 10,846,402</u>	<u>\$ (556,381)</u>	<u>\$ 10,290,021</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 97,446	\$ 38,450	\$ 135,896
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	448,577	91,537	540,114
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	585,919	117,940	703,859
29. Total		<u>\$ 1,131,942</u>	<u>\$ 247,927</u>	<u>\$ 1,379,869</u>

**SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 13,005,534	\$ (384,848)	\$ 12,620,686
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 11,841,221	\$ (3,488,742)	\$ 8,352,479
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 11,841,221</u>	<u>\$ (3,488,742)</u>	<u>\$ 8,352,479</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 4,783	\$ (65)	\$ 4,718
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 12,870	\$ 12,870
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 4,718</u>	<u>\$ 4,718</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 813,540	\$ (284,739)	\$ 528,801
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 343,492</u>	<u>\$ 0</u>	<u>\$ 343,492</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 5,419,485	\$ (303,002)	\$ 5,116,483
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	32,714	32,714
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	712,451	153,448	865,899
49. Administrative Reimbursement	(MH1979, Ln 6)	5,920,611	(1,744,372)	4,176,240
50. U.R. Skilled Professional	(MH1979, Ln 14)	610,155	(213,554)	396,601
51. U.R. Other	(MH1979, Ln 15)	171,746	0	171,746
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 12,834,448</u>	<u>\$ (2,074,766)</u>	<u>\$ 10,759,682</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. EPSDT Review Results	(Adj # 119)	<u>0</u>	<u>65,397</u>	<u>65,397</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 12,834,448</u>	<u>\$ (2,140,163)</u>	<u>\$ 10,694,285</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 4,831	\$ (458)	\$ 4,373
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	3,067	3,067
60. Total Healthy Families Reimbursement - FFP		<u>\$ 4,831</u>	<u>\$ 2,608</u>	<u>\$ 7,439</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 12,839,279</u>	<u>\$ (2,137,555)</u>	<u>\$ 10,701,724</u>
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(To Sch. 1)

SACRAMENTO COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(1) Medi-Cal and Crossover Gross Reimb.	(2) Enhanced - Children Gross Reimb.	(3) Enhanced - Refugees Gross Reimb.	(4) Total Gross Cost (Excl. HFP)	(5) Healthy Families Gross Reimb.	(6) Medi-Cal and Crossover Gross Reimb.	(7) Enhanced - Children Gross Reimb.	(8) Enhanced - Refugees Gross Reimb.	(9) Total Gross Cost (Excl. HFP)	(10) Healthy Families Gross Reimb.
		(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 6 to 8)	(MH 1968, Ln 27, 27A)
00115	Seneca	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	174,790	\$ 0	\$ 0	174,790	0
00120	Families First	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3,336,290	\$ 0	\$ 0	3,336,290	0
00156	EMQ	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3,456,692	\$ 0	\$ 0	3,456,692	0
00222	HRC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,259,056	\$ 0	\$ 0	2,259,056	0
00223	El Hogar	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4,183,244	\$ 0	\$ 0	4,183,244	0
00224	CHW	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3,464,878	\$ 0	\$ 0	3,464,878	7,848
00225	Terkensha	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3,354,532	\$ 0	\$ 0	3,354,532	14,336
00226	Turning Point	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13,655,240	\$ 0	\$ 0	13,655,240	10,930
00227	Visions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4,452,137	\$ 0	\$ 0	4,452,137	210
00273	Edgewood	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	137,990	\$ 0	\$ 0	137,990	0
00380	TLCs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	426,738	\$ 0	\$ 0	426,738	0
00384	Sutter	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,453,543	\$ 0	\$ 0	1,453,543	0
00385	VOA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	243,135	\$ 0	\$ 0	243,135	0
00386	Milhous	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	263,864	\$ 0	\$ 0	263,864	0
00461	Summitview	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	172,965	\$ 0	\$ 0	172,965	0
00484	Victor	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	741,227	\$ 0	\$ 0	741,227	0
00512	River Oak	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9,100,534	\$ 0	\$ 0	9,100,534	2,563
00521	After	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4,196,740	\$ 0	\$ 0	4,196,740	2,538
00522	CFI	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,527,474	\$ 0	\$ 0	2,527,474	0
00523	SCH	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3,128,546	\$ 0	\$ 0	3,128,546	0
00541	Charis Youth Center	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	139,947	\$ 0	\$ 0	139,947	0
00545	LaFamilia	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,024,453	\$ 0	\$ 0	1,024,453	1,219
00552	SJUSD	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,744,853	\$ 0	\$ 0	1,744,853	0
00628	Catholic Social Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$	\$ 0	\$ 0	\$	0
00662	Quality Group Home	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,166,428	\$ 0	\$ 0	1,166,428	0
00664	Jewish Family	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$	\$ 0	\$ 0	\$	0
00665	FSA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	544,130	\$ 0	\$ 0	544,130	0
00735	Cross Creek	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	650,251	\$ 0	\$ 0	650,251	810
00767	UCD	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,690,166	\$ 0	\$ 0	2,690,166	0
00923	Stanford Home	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4,127,801	\$ 0	\$ 0	4,127,801	0
00948	Triad	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	182,542	\$ 0	\$ 0	182,542	0
01000	ACAC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	463,247	\$ 0	\$ 0	463,247	0
01001	SBAC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	391,181	\$ 0	\$ 0	391,181	0
GRAND TOTAL		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	73,854,614	\$ 0	\$ 0	73,854,614	40,454

SACRAMENTO COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(11) Total Revenue (Excl. HFP)	(12) Healthy Families Revenue	(13) Total Revenue (Excl. HFP)	(14) Healthy Families Revenue	(15) Total Net Cost (Excl. HFP)	(16) Net Cost Healthy Families	(17) Total Net Cost (Excl. HFP)	(18) Net Cost Healthy Families	(19) Total MAA FFP Reimbursement
		INPATIENT (MH 1968, Ln 28 to 30)	INPATIENT (MH 1968, Ln 31)	OUTPATIENT (MH 1968, Ln 28 to 30)	OUTPATIENT (MH 1968, Ln 31)	INPATIENT (Col 4-11)	INPATIENT (Col 5-12)	OUTPATIENT (Col 9-13)	OUTPATIENT (Col 10-14)	Reimbursement (MH 1979, Ln 11-13)
00115	Seneca	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	174,790 \$	0 \$	0
00120	Families First	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	3,336,290 \$	0 \$	0
00156	EMQ	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	3,456,692 \$	0 \$	0
00222	HRC	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	2,259,056 \$	0 \$	0
00223	El Hogar	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4,183,244 \$	0 \$	0
00224	CHW	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	3,464,878 \$	7,848 \$	0
00225	Terkensha	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	3,354,532 \$	14,336 \$	0
00226	Turning Point	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	13,655,240 \$	10,930 \$	0
00227	Visions	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4,452,137 \$	210 \$	0
00273	Edgewood	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	137,990 \$	0 \$	0
00380	TLCS	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	426,738 \$	0 \$	0
00384	Sutter	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1,453,543 \$	0 \$	0
00385	VOA	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	243,135 \$	0 \$	0
00386	Milhaus	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	263,864 \$	0 \$	0
00461	Summitview	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	172,965 \$	0 \$	0
00484	Victor	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	741,227 \$	0 \$	0
00512	River Oak	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	9,100,534 \$	2,563 \$	0
00521	After	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4,196,740 \$	2,538 \$	0
00522	CFI	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	2,527,474 \$	0 \$	0
00523	SCH	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	3,128,546 \$	0 \$	0
00541	Charis Youth Center	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	139,947 \$	0 \$	0
00545	LaFamilia	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1,024,453 \$	1,219 \$	0
00552	SJUSD	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1,744,853 \$	0 \$	0
00628	Catholic Social Services	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
00662	Quality Group Home	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1,166,428 \$	0 \$	0
00664	Jewish Family	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
00665	FSA	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	544,130 \$	0 \$	0
00735	Cross Creek	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	650,251 \$	810 \$	0
00767	UCD	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	2,690,166 \$	0 \$	0
00923	Stanford Home	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4,127,801 \$	0 \$	0
00948	Triad	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	182,542 \$	0 \$	0
01000	ACAC	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	463,247 \$	0 \$	0
01001	SBAC	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	391,181 \$	0 \$	0
GRAND TOTAL		\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	73,854,614 \$	40,454 \$	0

SACRAMENTO COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(20) Neg. Rates Exceed Costs (Excl. HFP)	(21) Neg. Rates Exceed Costs Healthy Families	(22) Neg. Rates Exceed Costs (Excl. HFP)	(23) Neg. Rates Exceed Costs Healthy Families	(24) Total SD/MC Reimbursement (FFP)	(25) Healthy Families Reimbursement (FFP)	(26) Total Reimbursement (FFP)	(27) FFP Contract Maximum	(28) Lower of FFP or Contract Maximum
		INPATIENT (MH 1968, Ln 38 to 39)	INPATIENT (MH 1968, Ln 40, 40A)	OUTPATIENT (MH 1968, Ln 38 to 39)	OUTPATIENT (MH 1968, Ln 40, 40A)	(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)		
00115	Seneca	\$ 0	\$ 0	\$ 0	\$ 0	\$ 87,395	\$ 0	\$ 87,395	\$ 95,006	\$ 87,395
00120	Families First	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,668,145	\$ 0	\$ 1,668,145	\$ 3,123,819	\$ 1,668,145
00156	EMQ	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,728,346	\$ 0	\$ 1,728,346	\$ 2,200,702	\$ 1,728,346
00222	HRC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,129,528	\$ 0	\$ 1,129,528	\$ 1,204,926	\$ 1,129,528
00223	El Hogar	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,091,622	\$ 0	\$ 2,091,622	\$ 2,217,054	\$ 2,091,622
00224	CHW	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,732,439	\$ 5,102	\$ 1,737,541	\$ 2,166,945	\$ 1,737,541
00225	Terkensha	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,677,266	\$ 9,318	\$ 1,686,584	\$ 2,048,598	\$ 1,686,584
00226	Turning Point	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,827,620	\$ 7,105	\$ 6,834,725	\$ 8,017,585	\$ 6,834,725
00227	Visions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,226,068	\$ 136	\$ 2,226,204	\$ 2,261,113	\$ 2,226,204
00273	Edgewood	\$ 0	\$ 0	\$ 0	\$ 0	\$ 68,995	\$ 0	\$ 68,995	\$ 109,500	\$ 68,995
00380	TLCs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 213,369	\$ 0	\$ 213,369	\$ 198,415	\$ 198,415
00384	Sutter	\$ 0	\$ 0	\$ 0	\$ 0	\$ 726,772	\$ 0	\$ 726,772	\$ 695,672	\$ 695,672
00385	VOA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 121,567	\$ 0	\$ 121,567	\$ 124,420	\$ 121,567
00386	Milhaus	\$ 0	\$ 0	\$ 0	\$ 0	\$ 131,932	\$ 0	\$ 131,932	\$ 132,500	\$ 131,932
00461	Summitview	\$ 0	\$ 0	\$ 0	\$ 0	\$ 86,482	\$ 0	\$ 86,482	\$ 116,139	\$ 86,482
00484	Victor	\$ 0	\$ 0	\$ 0	\$ 0	\$ 370,614	\$ 0	\$ 370,614	\$ 328,607	\$ 328,607
00512	River Oak	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,550,267	\$ 1,666	\$ 4,551,933	\$ 5,227,454	\$ 4,551,933
00521	After	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,098,370	\$ 1,650	\$ 2,100,020	\$ 2,158,803	\$ 2,100,020
00522	CFI	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,263,737	\$ 0	\$ 1,263,737	\$ 1,275,419	\$ 1,263,737
00523	SCH	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,564,273	\$ 0	\$ 1,564,273	\$ 2,100,334	\$ 1,564,273
00541	Charis Youth Center	\$ 0	\$ 0	\$ 0	\$ 0	\$ 69,973	\$ 0	\$ 69,973	\$ 94,936	\$ 69,973
00545	LaFamilia	\$ 0	\$ 0	\$ 0	\$ 0	\$ 512,227	\$ 792	\$ 513,019	\$ 517,193	\$ 513,019
00552	SJUSD	\$ 0	\$ 0	\$ 0	\$ 0	\$ 872,426	\$ 0	\$ 872,426	\$ 884,996	\$ 872,426
00628	Catholic Social Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
00662	Quality Group Home	\$ 0	\$ 0	\$ 0	\$ 0	\$ 583,214	\$ 0	\$ 583,214	\$ 594,196	\$ 583,214
00664	Jewish Family	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
00665	FSA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 272,065	\$ 0	\$ 272,065	\$ 371,443	\$ 272,065
00735	Cross Creek	\$ 0	\$ 0	\$ 0	\$ 0	\$ 325,126	\$ 527	\$ 325,653	\$ 380,808	\$ 325,653
00767	UCD	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,345,083	\$ 0	\$ 1,345,083	\$ 1,424,122	\$ 1,345,083
00923	Stanford Home	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,063,901	\$ 0	\$ 2,063,901	\$ 2,113,033	\$ 2,063,901
00948	Triad	\$ 0	\$ 0	\$ 0	\$ 0	\$ 91,271	\$ 0	\$ 91,271	\$ 95,458	\$ 91,271
01000	ACAC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 231,623	\$ 0	\$ 231,623	\$ 238,680	\$ 231,623
01001	SBAC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 195,591	\$ 0	\$ 195,591	\$ 202,550	\$ 195,591
GRAND TOTAL		\$ 0	\$ 0	\$ 0	\$ 0	\$ 36,927,308	\$ 26,296	\$ 36,953,604	\$ 42,720,423	\$ 36,865,542

SCHEDULE 4

**SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2005**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 86,703,556	\$ (2,696,442)	\$ 84,007,114
(2) Total SD/MC Claims	83,629,158	(135,092)	83,494,066
(3) Percent % (Line 1/Line 2)	103.68%	-3.07%	100.61%
(4) EPSDT Claims	58,416,861	(135,092)	58,281,769
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	60,566,601	(1,929,313)	58,637,288
(6) Cost Settled Baseline for EPSDT	2,179,010	0	2,179,010
(7) Net Cost Settlement Amount (Line 5 - Line 6)	58,387,591	(1,929,313)	56,458,278
(8) 50% of Cost Settlement Amount (Line 7 x 50%)	29,193,796	(964,657)	28,229,139
(8a) FY 2001-02 EPSDT Settlement	23,825,165	0	23,825,165
(8b) Annual Local Growth (L. 8 - 8a)	5,368,631	(964,657)	4,403,974
(9) County Match 10% of Local Growth (8b x 10%)	536,863	(96,466)	440,397
(10) Net Cost Settlement Amount (L. 8 - 9)	28,656,933	(868,191)	27,788,742
(11) SGF Distribution (Settled and Audited)	28,656,933	(60,386)	28,596,547
(12) SGF Due State	\$ <u>0</u>	\$ <u>(807,805)</u>	\$ <u>(807,805)</u> (To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2004-2005, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF distribution (See DMH letter dated August 30, 2004 sent to Local Mental Health Directors)

Note: This amount may include payments not yet made but scheduled to be released as soon as funding becomes available. It may also include payments made in error in FY 06, which will be reversed in FY 06 and rescheduled for payment when funding becomes available.

- (12) Amount owed back to the state cannot be more than was paid.

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	133	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	1	B	OTHER MENTAL HEALTH EXPENDITURES To adjust other mental health expenditures to agree with the County's general ledger. CMS Pub 15-1, Section 2304	\$ 129,287,694	\$ (5,456,680)	\$ 123,831,014
2	MH 1960	1	C	TOTAL MENTAL HEALTH EXPENDITURES To adjust reported expenses to reflect adjustment number 1. CMS Pub 15-1, Section 2304	\$ 159,290,339	\$ (5,456,680)	\$ 153,833,659
3	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS To adjust Payments To Contract Providers to agree with the County's record. CMS Pub 15-1, Section 2304	\$ (99,988,446)	\$ 3,459,723	\$ (96,528,723) *
4	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS To remove SAMSHA costs paid to a contract provider. CMS PUB. 15-1 SEC. 2304	** \$ (96,528,723)	\$ (95,798)	\$ (96,624,521)
5	MH 1960	4	C	OTHER ADJUSTMENTS To include the CalWork costs to agree with County record. CMS Pub 15-1, Section 2304	\$ 0	\$ 3,089,230	\$ 3,089,230 *
6	MH 1960	4	C	OTHER ADJUSTMENTS To include the MIOCR Grant expenses to agree with the County's record. CMS Pub 15-1, Section 2304	** \$ 3,089,230	\$ 58,115	\$ 3,147,345 *
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SACRAMENTO COUNTY MH				Provider Number 00034	No. of Adj. 133	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
7	MH 1960	4	C	OTHER ADJUSTMENTS To include the DRC/NAC Probation Grant expenses to agree with the County's record. CMS Pub 15-1, Section 2304	** \$ 3,147,345	\$ 135,043	\$ 3,282,388
8	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust expenses to reflect adjustment numbers 1 through 7.	\$ 53,412,702	\$ 1,189,633	\$ 54,602,335 *
9	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust unallowable Pharmacy supplies charges to Providers to agree with the County's records. CMS PUB. 15-1 SEC. 2304	** \$ 54,602,335	\$ (1,364,514)	\$ 53,237,821 *
10	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust county facility user charge costs to agree with county records. CMS PUB. 15-1 SEC. 2304	** \$ 53,237,821	\$ (29,167)	\$ 53,208,654 *
11	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust A-87 cost to agree with the formally approved Countywide Cost Allocation Plan report dated April 7, 2004 CMS PUB. 15-1 SEC. 2304, DMH Letter 90-03	** \$ 53,208,654	\$ 864,163	\$ 54,072,817 *
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	133	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
12	MH 1960	12	C	ALLOWABLE COSTS FOR ALLOCATION To adjust Pharmacy costs to agree with County records. CMS PUB. 15-1 SEC. 2304	** \$ 54,072,817	\$ (5,085)	\$ 54,067,732 *
13	MH 1960	12	C	ALLOWABLE COSTS FOR ALLOCATION To eliminate the costs of fixed assets for lack of supporting documentation. CMS PUB. 15-1 SEC. 2304	** \$ 54,067,732	\$ (114,211)	\$ 53,953,521 *
14	MH 1960	12	C	ALLOWABLE COSTS FOR ALLOCATION To allow depreciation costs on assets capitalized in accordance with CMS requirement. CMS PUB. 15-1 SEC. 2304.108	** \$ 53,953,521	\$ 606	\$ 53,954,127 *
15	MH 1960	12	C	ALLOWABLE COSTS FOR ALLOCATION To adjust Department Overhead costs to agree with county records. CMS PUB. 15-1 SEC. 2304	** \$ 53,954,127	\$ 27,495	\$ 53,981,622
16	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 11,841,221	\$ (11,841,221)	\$ 0 *
Info. MH 1960	10	C		HEALTHY FAMILIES ADMINISTRATION	0	\$ 0	0 *
17	MH 1960	11	C	NON SD/MC ADMINISTRATION	6,374,388	\$ (6,374,388)	0 *
Info. MH 1960	12	C		TOTAL ADMINISTRATIVE COSTS	<u>\$ 18,215,609</u>		<u>\$ 18,215,609</u> *
				To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SACRAMENTO COUNTY MH				Provider Number 00034	No. of Adj. 133	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
18	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS To adjust administrative costs to reflect adjustment number 10.	** \$ 18,215,609	\$ (29,167)	\$ 18,186,442 *
19	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS To adjust administrative costs to reflect adjustment number 11.	** \$ 18,186,442	\$ 864,163	\$ 19,050,605 *
20	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS To adjust administrative costs to reflect adjustment number 15.	** \$ 19,050,605	\$ 27,495	\$ 19,078,100 *
21	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 19,078,100	\$ (4,503,593)	\$ 14,574,507 *
22	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA) To adjust administrative costs to agree with County records. CMS PUB. 15-1 SEC. 2304, 2300	\$ 33,327,922	\$ 4,503,593	\$ 37,831,515 *
23	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 14,574,507	\$ (573,249)	\$ 14,001,258 *
24	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA) To reclassify Administrative Costs to MAA Program to agree with the County's record and proper cost finding method. CMS PUB. 15-1 SEC. 2304, 2300	** \$ 37,831,515	\$ 573,249	\$ 38,404,764 *
25	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA) To adjust expenses to reflect adjustment numbers 1, 3 through 7, 9, and 12 through 14..	** \$ 38,404,764	\$ (293,571)	\$ 38,111,193
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	133	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
26	MH 1960	9	C	SD/MC ADMINISTRATION	** \$ 0	\$ 8,352,479	\$ 8,352,479
27	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	** 0	12,870	12,870
28	MH 1960	11	C	NON SD/MC ADMINISTRATION	** 0	5,635,909	5,635,909
Info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ <u>14,001,258</u>		\$ <u>14,001,258</u>
				To reallocate total administrative costs to Medi-Cal and non Medi-Cal based on unduplicated client count ratio of Medi-Cal recipients in the population.			
29	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 813,540	\$ (284,739)	\$ 528,801
30	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	343,492	0	343,492
31	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	184,910	284,739	469,649
Info	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ <u>1,341,942</u>		\$ <u>1,341,942</u>
				To reallocate total utilization review costs to Medi-Cal and non-Medi-Cal based on unduplicated percentage of Medi-Cal population.			
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
32	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05-ALL OTHER SFC)	12,526,157	(1,526,597)	10,999,560 *
33	MH 1964	4	A	DAY SERVICES (MODE 10)	5,063,664	(616,859)	4,446,805
34	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 Program 1)	12,523,247	3,249,033	15,772,280 *
Info	TOTAL			TOTAL	\$ <u>30,113,068</u>	\$ <u>1,105,577</u>	\$ <u>31,218,645</u>
				To distribute audited Direct Services costs (Medi-Cal Modes) to Other 24 Hour Services, Day Services and Outpatient Services using the Relative Value method based on SMA's.			
35	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05-ALL OTHER SFC)	** 10,999,560	1,607,083	12,606,643
				To include direct costs associated with Mode 5 service function (SF) 20.			
36	MH 1964	5	A	OUTPATIENT SERVICES	** 15,772,280	321,509	16,093,789
				To include program II costs to agree with the County's record.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	133	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
37	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 5-ALL OTHER)	\$ 12,526,157	\$ 80,486	\$ 12,606,643
38	MH 1964	4	A	DAY SERVICES (MODE 10)	5,063,664	(616,859)	4,446,805
39	MH 1964	5	A	OUTPATIENT SERVICE (MODE 15)	12,755,703	3,338,086	16,093,789
40	MH 1964	6	A	OUTREACH SERVICE (MODE 45)	81,791	1,144,925	1,226,716
41	MH 1964	7	A	MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)	1,476,452	573,249	2,049,701
42	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	1,424,155	263,384	1,687,539
43	TOTAL	9	A	MODE COSTS (DIRECT SERVICES AND MAA)	\$ <u>33,327,922</u>	\$ <u>4,783,271</u>	\$ <u>38,111,193</u>
				To reflect the distribution of adjustments number 2 through 25.			
44	MH1966	3	B	FFS 15-31	\$ 2,756	\$ (2,756)	\$ 0
45	MH1966	3	C	FFS 15-39	33,539	(33,539)	0
46	MH1966	3	D	FFS 15-41	57,499	(57,499)	0
47	MH1966	3	E	FFS 15-49	137,295	(137,295)	0
48	MH1966	3	F	FFS 15-69	1,368	(1,368)	0
Info.				TOTAL	\$ <u>232,457</u>		\$ <u>232,457</u> *
				To eliminate the reported Fee For Services (FFS) costs as these costs were not broken down by each discipline. Costs will be redistributed after adjustments to FFS costs by each discipline to agree with the County records.			
49	MH1966	3		TOTAL FFS	** \$ 232,457	\$ (117,768)	\$ 114,689 **
				To adjust FFS costs to agree with County records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	133	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
				<u>MODE SF</u>			
50	MH1966	3	B	FFS PSYCHIATRIST 15-31	\$ 0	\$ 92,349	\$ 92,349
51	MH1966	3	C	FFS PSYCHIATRIST 15-61	0	638	638
52	MH1966	3	D	FFS PSYCHOLOGIST 15-32	0	4,320	4,320
53	MH1966	3	E	FFS LCSW 15-31	0	8,380	8,380
54	MH1966	3	F	FFS MFCC 15-41	0	9,002	9,002
55	MH1966			TOTAL	** \$ 114,689		\$ 114,689
				To reallocate Fee for Service costs to each discipline provider and service function code to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
56	MH1966	3	G	ASO 15-30	\$ 0	\$ 206,820	\$ 206,820
				To include ASO costs to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
				<u>MODE SF</u>			
57	MH1966	4	B	FFS PSYCHIATRIST 15-31	\$ 0	\$ 0.90	\$ 0.90
58	MH1966	4	C	FFS PSYCHIATRIST 15-61	0	1.09	1.09
59	MH1966	4	D	FFS PSYCHOLOGIST 15-32	0	0.89	0.89
60	MH1966	4	E	FFS LCSW 15-31	0	0.83	0.83
61	MH1966	4	F	FFS MFCC 15-41	0	0.82	0.82
62	MH1966	4	G	ASO 15-30	0	3.13	3.13
				To adjust the cost per unit of the program II expenditures to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	133	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
Info.	MH 1966A	2	B	TOTAL UNITS-MODE 05-20	30,398	0	30,398
Info.	MH 1966A	2	B	TOTAL UNITS-MODE 10-20	70,204	0	70,204
63	MH 1966A	2	B	TOTAL UNITS-MODE 15-02	820,881	(14,180)	806,701
64	MH 1966A	2	C	TOTAL UNITS-MODE 15-30	1,962,523	(15,330)	1,947,193
65	MH 1966A	2	D	TOTAL UNITS-MODE 15-60	743,972	(2,100)	741,872
66	MH 1966A	2	E	TOTAL UNITS-MODE 15-70	60,142	(512)	59,630
Info.				TOTAL	<u>3,688,120</u>	<u>(32,122)</u>	<u>3,655,998</u>
				To adjust Total units under program I to agree with the County's records.			
				CMS PUB. 15-1 SEC. 2304			
67	MH 1966A	2	B	TOTAL UNITS-MODE 15-31 FFS	960	(960)	0 *
68	MH 1966A	2	C	TOTAL UNITS-MODE 15-39 FFS	15,420	(15,420)	0 *
69	MH 1966A	2	D	TOTAL UNITS-MODE 15-41 FFS	30,050	(30,050)	0 *
70	MH 1966A	2	E	TOTAL UNITS-MODE 15-49 FFS	81,700	(81,700)	0 *
71	MH 1966A	2	F	TOTAL UNITS-MODE 15-69 FFS	585	(585)	0 *
Info.				TOTAL	<u>128,715</u>		<u>128,715</u> *
				To eliminate the reported Fee For Services (FFS) units as these units were not broken down by each provider discipline. Units will be redistributed after adjustment to FFS units by each discipline to agree with the County records.			
				CMS PUB. 15-1 SEC. 2304			
72	MH 1966A	2		TOTAL UNITS FFS	128,715	350	129,065 *
				To adjust FFS total units to agree with County records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	133	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
				<u>MODE SF</u>			
73	MH1966	2	B	FFS PSYCHIATRIST 15-31	0	102,560	102,560
74	MH1966	2	C	FFS PSYCHIATRIST 15-61	0	585	585
75	MH1966	2	D	FFS PSYCHOLOGIST 15-32	0	4,850	4,850
76	MH1966	2	E	FFS LCSW 15-31	0	10,110	10,110
77	MH1966	2	F	FFS MFCC 15-41	0	10,960	10,960
Info.	MH1966			TOTAL	<u>129,065</u>		<u>129,065</u>
				To reallocate Fee for Service units to each provider discipline and service function code to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
78	MH1966	2	G	ASO 15-31	0	66,182	66,182
				To adjust ASO total units to agree with the County's records.			
				CMS PUB. 15-1 SEC. 2304			
79	MH 1966	2	B	TOTAL UNITS - Mode 55, Service Function Code 01	208,674	(7,373)	201,301
80	MH 1966	2	C	TOTAL UNITS - Mode 55, Service Function Code 11	1,275,948	(45,086)	1,230,862
81	MH 1966	2	D	TOTAL UNITS - Mode 55, Service Function Code 21	1,662,774	(58,754)	1,604,020
82				TOTAL	<u>3,147,396</u>	<u>(111,213)</u>	<u>3,036,183</u>
				To adjust MAA total units to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	133	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
83	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS 50%	0	617,908	617,908
Info.	MH 1966A	9	TOTAL	TOTAL MEDI/MEDI UNITS 50%	0	0	0
Info.	MH 1966A	8 + 9	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50%	0	617,908	617,908 *
84	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS 50%	2,499,788	(708,920)	1,790,868
Info.	MH 1966A	9A	TOTAL	TOTAL MEDI/MEDI UNITS 50%	0	0	0
Info.	MH 1966A	8A + 9A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50%	2,499,788	(708,920)	1,790,868 *
				To adjust Short-Doyle MediCal and MediCare Crossover units of service/time for the County Operated facilities to agree with the State DMH Approved Claims Report dated February 27, 2009 (Excluding disallowed claims <34,191>). The auditor submitted work paper to County and Contract Provider which shows the detail of the above adjustments.			
85	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50%	617,908	(617,908)	0 *
86	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50%	1,790,868	659,172	2,450,040 *
Info.				TOTAL	2,408,776	41,264	2,450,040 *
				To adjust State DMH Approved Claims report to agree with County records.			
Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50%	0	0	0 *
87	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50%	2,450,040	(34,191)	2,415,849 *
Info.				TOTAL	2,450,040	(34,191)	2,415,849 *
				To adjust County records SD/MC units of service/time to include additional EPSDT disallowed claims to agree with State DMH report. The auditor submitted work paper to the County which shows the details of the above adjustment.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	133	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
88	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50%	** 0	404,660	404,660
89	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50%	** 2,415,849	(439,016)	1,976,833
Info.				TOTAL	** 2,415,849	(34,356)	2,381,493
				To adjust the SD/MC units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County which showed the details of the above adjustments.			
90	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/04-09/30/04	0	3,711	3,711 *
91	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/04-06/30/05	3,518	(3,518)	0 *
				To adjust Healthy Families units to agree with the State Department of Mental Health Summary of Approved Claims report.			
92	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/04-09/30/04	** 3,711	(3,711)	0 *
93	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/04-06/30/05	** 0	3,518	3,518 *
				To adjust Healthy Families units to agree with County records.			
Info.	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/04-09/30/04	** 0	0	0 *
94	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/04-06/30/05	** 3,518	(373)	3,145 *
				To adjust County records SD/MC units of service/time to include additional EPSDT disallowed claims to agree with State DMH report. The auditor submitted work paper to the County which shows the details of the above adjustment.			
95	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/04-09/30/04	** 0	59	59
96	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/04-06/30/05	** 3,145	(59)	3,086
				To adjust the Healthy Families units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	133	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
Info. 97	MH 1966A	10	TOTAL	TOTAL CHILDREN ENHANCED UNITS 07/01/04-09/30/04	0	0	0
	MH 1966A	10A	TOTAL	TOTAL CHILDREN ENHANCED UNITS 10/01/04-06/30/05	0	12,392	12,392
				To adjust Children Enhanced units to agree with the State Department of Mental Health Summary of Approved Claims report.			
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>			
98	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS 50%	570,883	8,817,271	9,388,154
Info.	MH 1966A	9	TOTAL	TOTAL MEDI/MEDI UNITS 50%	0	0	0
Info.	MH 1966A	8 + 9	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	570,883	8,817,271	9,388,154 *
99	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS 50%	39,051,655	(9,394,366)	29,657,289
Info.	MH 1966A	9A	TOTAL	TOTAL MEDI/MEDI UNITS 50%	0	0	0
Info.	MH 1966A	8A + 9A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	39,051,655	(9,394,366)	29,657,289 *
				To adjust the Short-Doyle Medi-cal plus Medi-Medi units of service/time for the Contract Provider Operated facilities to agree with the State DMH Approved Claims Report dated February 27, 2009. The auditor submitted work paper to County and Contract Provider which shows the detail of the above adjustments.			
Info. 100	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50% **	9,388,154	0	9,388,154 *
Info.	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50% **	29,657,289	(549)	29,656,740 *
Info.				TOTAL	39,045,443	(549)	39,044,894 *
				To adjust the State DMH Approved Claims Report dated February 27, 2009 to include additional EPSDT disallowed claims to agree with County records.			
Info. 101	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50% **	9,388,154	0	9,388,154 *
Info.	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 50% **	29,656,740	(2,370)	29,654,370 *
Info.				TOTAL **	39,044,894	(2,370)	39,042,524 *
				To adjust the State DMH Approved Claims Report dated February 27, 2009 to incorporate the result of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00037	133	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>			
102	MH 1966A	8		TOTAL MEDI-CAL UNITS 50%	** 9,388,154	(9,388,154)	0 *
103	MH 1966A	8A		TOTAL MEDI-CAL UNITS 50%	** 29,654,370	9,876,789	39,531,159 *
Info.				TOTAL	** 39,042,524	488,635	39,531,159 *
				To adjust the net Short-Doyle Medi-Cal plus Medi/Medi units per DMH to agree with County records.			
Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS 50%	** 0	0	0 *
104	MH 1966A	8A		TOTAL MEDI-CAL UNITS 50%	** 39,531,159	(342,613)	39,188,546 *
Info.				TOTAL	** 39,531,159	(342,613)	39,188,546 *
				To adjust the County records units of service/time to include additional EPSDT disallowed claims to agree State DMH report. The auditor submitted work papers to the County which showed the details of the above adjustments.			
Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS 50%	** 0	0	0 *
105	MH 1966A	8A		TOTAL MEDI-CAL UNITS 50%	** 39,188,546	(2,370)	39,186,176 *
Info.				TOTAL	** 39,188,546	(2,370)	39,186,176 *
				To adjust the County's records to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
106	MH 1966A	8		TOTAL MEDI-CAL UNITS 50%	** 0	6,201,846	6,201,846
107	MH 1966A	8A		TOTAL MEDI-CAL UNITS 50%	** 39,186,176	(6,609,537)	32,576,639
Info.				TOTAL	** 39,186,176	(407,691)	38,778,485
				To adjust the SD/MC units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County which showed the details of the above adjustments.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	133	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>			
108	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/04-09/30/04	0	42,880	42,880 *
109	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/04-06/30/05	21,627	(21,627)	0 *
				To adjust Healthy Families units to agree with the State Department of Mental Health Summary of Approved Claims report.			
110	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/04-09/30/04 **	42,880	(42,880)	0 *
111	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/04-06/30/05 **	0	21,627	21,627 *
				To adjust Healthy Families units to agree with Provider's records.			
112	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/04-09/30/04 **	0	7,148	7,148
113	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/04-06/30/05 **	21,627	(7,310)	14,317
				To adjust the Healthy Families units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC.			
				<u>ADJUSTMENT TO REPORTED MAA MEDI-CAL ELIGIBILITY FACTOR</u>			
114	MH 1968	33	B	MEDI-CAL ELIGIBILITY FACTOR	75.02%	-10.02%	65.00%
115	MH 1968	33	C	MEDI-CAL ELIGIBILITY FACTOR	75.02%	-10.02%	65.00%
				To adjust the MAA Medi-Cal Eligibility Factor percentage to agree with unduplicated count ratio in accordance with the County's approved MAA plan.			
				DHS PPL No. 01-006A, CMS PUB. 15-1, Sec. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SACRAMENTO COUNTY MH				Provider Number 00034	No. of Adj. 133	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SHORT-DOYLE /MEDI-CAL SETTLEMENT</u>			
116	MH 1979	2	C	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB - OUTPATIENT To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers costs and SD/MC units of service/time.	\$ 75,864,587	\$ (2,009,973)	\$ 73,854,614
117	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 12,834,448	\$ (2,074,766)	\$ 10,759,682 *
118	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP) - COUNTY To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units of service/time for the County (legal entity 34)	\$ 4,831	\$ 2,608	\$ 7,439
119	Sch. 2a	55		TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY To adjust the County (legal entity 34) SD/MC Reimbursement (FFP) to incorporate the result of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.	** \$ 10,759,682	\$ (65,397)	\$ 10,694,285
120	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	\$ 37,932,046	\$ (1,092,800)	\$ 36,839,246
121	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported units of service/time for Contract Providers	\$ 26,506	\$ (210)	\$ 26,296
Info.							
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	133	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENT TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
122	Sch. 4	1	3	SD/MC ACTUALS To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.	\$ 86,703,556	\$ (2,696,442)	\$ 84,007,114
123	Sch. 4	2	3	TOTAL SD/MC CLAIMS	\$ 83,629,158	\$ (331,998)	\$ 83,297,160 *
124	Sch. 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from July 1, 2004 through June 30, 2005. This represent the original recoupment.	\$ 58,416,861	\$ (331,998)	\$ 58,084,863 *
125	Sch. 4	2	3	TOTAL SD/MC CLAIMS	** \$ 83,297,160	\$ 331,998	\$ 83,629,158 *
126	Sch. 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 123 and 124 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 127 and 128 below.	** \$ 58,084,863	\$ 331,998	\$ 58,416,861 *
127	Sch. 4	2	3	TOTAL SD/MC CLAIMS	** \$ 83,629,158	\$ (135,092)	\$ 83,494,066
128	Sch. 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from July 1, 2004 through June 30, 2005. This represents the revised recoupment.	** \$ 58,416,861	\$ (135,092)	\$ 58,281,769
129	Sch. 4	10	3	NET COST SETTLEMENT AMOUNT To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.	\$ 28,656,933	\$ (868,191)	\$ 27,788,742
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	133	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENT TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
130	Sch. 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from July 1, 2004 through June 30, 2005. This represents the SGF original recoupment.	\$ 28,656,933	\$ (149,621)	\$ 28,507,312 *
131	Sch. 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to reserve the original SGF recoupment included in adjustment 130 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustment 132 below.	** \$ 28,507,312	\$ 149,621	\$ 28,656,933 *
132	Sch. 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust the State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final report dated March 3, 2008	** \$ 28,656,933	\$ (60,386)	\$ 28,596,547 *
133	Sch. 4	12	3	STATE GENERAL FUND DISTRIBUTION To adjust the audited State General Fund due to State to agree with adjustments 130 and 133 as follows: (Adj. 129) \$ (868,191) (Adj. 132) 60,386 Amount Due State \$ <u>(807,805)</u>	** \$ 28,596,547	\$ (807,805)	\$ 27,788,742
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

DETAIL COST REPORT

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SACRAMENTO COUNTY
County Code: 34

Legal Entity: SACRAMENTO COUNTY		A	B	C
Legal Entity Number: 00034		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	30,002,645	123,831,014	153,833,659
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(96,624,521)	(96,624,521)
4	Other Adjustments from MH 1962		3,282,388	3,282,388
5	Total Costs Before Medi-Cal Adjustments	30,002,645	30,488,881	60,491,526
6	Medi-Cal Adjustments from MH 1961		(6,509,904)	(6,509,904)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			53,981,622
Administrative Costs (County Only)				
9	SD/MC Administration			8,352,479
10	Healthy Families Administration			12,870
11	Non-SD/MC Administration			5,635,909
12	Total Administrative Costs			14,001,258
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			528,801
14	Other SD/MC Utilization Review			343,492
15	Non-SD/MC Utilization Review			469,649
16	Total Utilization Review Costs			1,341,942
17	Research and Evaluation (County Only)			527,229
18	Mode Costs (Direct Service and MAA)			38,111,193
19	Total Costs - Lines 9 through 18			53,981,622

DETAIL COST REPORT

MEDI-CAL ADJUSTMENTS TO COSTS

MH 1961 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SACRAMENTO COUNTY
County Code: 34

Legal Entity: SACRAMENTO COUNTY		A	B	C
Legal Entity Number: 00034		Salaries and Benefits	Other	Total Adjustments
1	State Hospital / Managed Care Offset		(5,889,191)	(5,889,191)
2				
3	Audit Adjustments:			
4	To adjust unallowable Pharmacy supplies charges to		(1,364,514)	(1,364,514)
5	Providers to agree with County records			
6	To adjust county facility user charge costs to agree		(29,167)	(29,167)
7	with County records			
8	To include A-87 costs to agree with A-87 Plan		864,163	864,163
9	To adjust Pharmacy costs to agree with County records		(5,085)	(5,085)
10	To eliminate the costs of fixed assets for lack of		(114,211)	(114,211)
11	supporting documentation			
12	To allow depreciation costs on assets capitalized in		606	606
13	accordance with CMS requirement			
14	To adjust Department Overhead costs to agree		27,495	27,495
15	with County records			
16				
17				
18				
19				
20	Total Adjustments		(6,509,904)	(6,509,904)

DETAIL COST REPORT

OTHER ADJUSTMENTS

MH 1962 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SACRAMENTO COUNTY
 County Code: 34

Legal Entity: SACRAMENTO COUNTY		A	B	C
Legal Entity Number: 00034		Salaries and Benefits	Other	Total Adjustments
1	Audit Adjustments:			
2	To include the calWork costs		3,089,230	3,089,230
3	To include the MIOCR Grant		58,115	58,115
4	To include the DRC/NAC Probation Grant		135,043	135,043
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		3,282,388	3,282,388

DETAIL COST REPORT

PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SACRAMENTO COUNTY
County Code: 34

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
1	Total Audited Contract Provider Payments		96,624,521
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
	Total Payments to Contract Providers		96,624,521

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SACRAMENTO COUNTY
County Code: 34

Legal Entity: SACRAMENTO COUNTY		A
Legal Entity Number: 00034		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	38,111,193
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	12,606,643
4	Day Services (Mode 10)	4,446,805
5	Outpatient Services (Mode 15 Program 1 + Program 2)	16,093,789
6	Outreach Services (Mode 45)	1,226,716
7	Medi-Cal Administrative Activities (Mode 55)	2,049,701
8	Support Services (Mode 60)	1,687,539
9	Total - Lines 2 through 8	38,111,193

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005County: SACRAMENTO COUNTY
County Code: 34

CR

Legal Entity: SACRAMENTO COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00034			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				20					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			30,398					
3	Gross Cost		12,606,643	12,606,643					
4	Cost per Unit			414.72					
5	SMA per Unit			505.15					
6	Published Charge per Unit			505.15					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04							
8A		10/01/04 - 06/30/05							
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05		42					
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			30,356					
13	Medi-Cal Costs	07/01/04 - 09/30/04							
13A		10/01/04 - 06/30/05							
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04							
14A		10/01/04 - 06/30/05							
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05	17,418	17,418					
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05	21,216	21,216					
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05	21,216	21,216					
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		12,589,225	12,589,225					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: SACRAMENTO COUNTY
County Code: 34

CR

Legal Entity: SACRAMENTO COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00034			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				20					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			70,204					
3	Gross Cost		4,446,805	4,446,805					
4	Cost per Unit			63.34					
5	SMA per Unit			88.42					
6	Published Charge per Unit			88.42					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		8,808					
8A		10/01/04 - 06/30/05		29,649					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05		3					
12	Non-Medi-Cal Units			31,744					
13	Medi-Cal Costs	07/01/04 - 09/30/04	557,909	557,909					
13A		10/01/04 - 06/30/05	1,878,003	1,878,003					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	778,803	778,803					
14A		10/01/04 - 06/30/05	2,621,565	2,621,565					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	778,803	778,803					
15A		10/01/04 - 06/30/05	2,621,565	2,621,565					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05	190	190					
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05	265	265					
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05	265	265					
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		2,010,703	2,010,703					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: SACRAMENTO COUNTY
County Code: 34

County Code: 34			CR		CR		CR		CR		CR	
Legal Entity: SACRAMENTO COUNTY			A	B	C	D	E	F	G			
Legal Entity Number: 00034				Service Function	Service Function	Service Function	Service Function	Service Function	Service Function			
Mode: 15 - Outpatient Services (Program 1)			Mode Total	02	30	60	70					
1	Allocation Percentage		100.00%	13.47%	45.13%	40.26%	1.14%					
2	Total Units			806,701	1,947,193	741,872	59,630					
3	Gross Cost		15,772,280	2,124,473	7,118,488	6,350,160	179,159					
4	Cost per Unit			2.63	3.66	8.56	3.00					
5	SMA per Unit			1.89	2.44	4.51	3.63					
6	Published Charge per Unit			1.89	2.44	4.51	3.63					
7	Negotiated Rate / Cost per Unit											
8	Medi-Cal Units		07/01/04 - 09/30/04	107,016	258,374		8,222					
8A			10/01/04 - 06/30/05	281,875	821,578	718,329	22,542					
9	Medicare/Medi-Cal Crossover Units		07/01/04 - 09/30/04									
9A			10/01/04 - 06/30/05									
10	Enhanced SD/MC (Children) Units		07/01/04 - 09/30/04									
10A			10/01/04 - 06/30/05	2,746	9,368	236						
10B	Enhanced SD/MC (Refugees) Units		07/01/04 - 06/30/05									
11	Healthy Families (SED) Units		07/01/04 - 09/30/04				59					
11A			10/01/04 - 06/30/05	2,318	765							
12	Non-Medi-Cal Units			412,746	857,108	23,307	28,807					
13	Medi-Cal Costs		07/01/04 - 09/30/04	1,251,089	281,830	944,556		24,703				
13A			10/01/04 - 06/30/05	9,962,194	742,327	3,003,500	6,148,640	67,728				
14	Medi-Cal SMA Upper Limits		07/01/04 - 09/30/04	862,539	202,260	630,433		29,846				
14A			10/01/04 - 06/30/05	5,858,885	532,744	2,004,650	3,239,664	81,827				
15	Medi-Cal Published Charges		07/01/04 - 09/30/04	862,539	202,260	630,433		29,846				
15A			10/01/04 - 06/30/05	5,858,885	532,744	2,004,650	3,239,664	81,827				
16	Medi-Cal Negotiated Rates		07/01/04 - 09/30/04									
16A			10/01/04 - 06/30/05									
17	Medicare/Medi-Cal Crossover Costs		07/01/04 - 09/30/04									
17A			10/01/04 - 06/30/05									
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/04 - 09/30/04									
18A			10/01/04 - 06/30/05									
19	Medicare/Medi-Cal Crossover Published Charges		07/01/04 - 09/30/04									
19A			10/01/04 - 06/30/05									
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/04 - 09/30/04									
20A			10/01/04 - 06/30/05									
21	Enhanced SD/MC Costs		07/01/04 - 09/30/04									
21A			10/01/04 - 06/30/05	43,499	7,232	34,247	2,020					
22	Enhanced SD/MC SMA Upper Limits		07/01/04 - 09/30/04									
22A			10/01/04 - 06/30/05	29,112	5,190	22,858	1,064					
23	Enhanced SD/MC Published Charges		07/01/04 - 09/30/04									
23A			10/01/04 - 06/30/05	29,112	5,190	22,858	1,064					
24	Enhanced SD/MC Negotiated Rates		07/01/04 - 09/30/04									
24A			10/01/04 - 06/30/05									
25	Enhanced SD/MC (Refugees) Costs		07/01/04 - 06/30/05									
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/04 - 06/30/05									
27	Enhanced SD/MC (Refugees) Published Charges		07/01/04 - 06/30/05									
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/04 - 06/30/05									
29	Healthy Families Costs		07/01/04 - 09/30/04	177				177				
29A			10/01/04 - 06/30/05	8,901	6,105	2,797						
30	Healthy Families SMA Upper Limits		07/01/04 - 09/30/04	214				214				
30A			10/01/04 - 06/30/05	6,248	4,381	1,867						
31	Healthy Families Published Charges		07/01/04 - 09/30/04	214				214				
31A			10/01/04 - 06/30/05	6,248	4,381	1,867						
32	Healthy Families Negotiated Rates		07/01/04 - 09/30/04									
32A			10/01/04 - 06/30/05									
33	Non-Medi-Cal Costs			4,506,419	1,086,980	3,133,389	199,500	86,551				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: SACRAMENTO COUNTY

County Code: 34

Legal Entity: SACRAMENTO COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00034			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 2)				31	61	32	33	34	30
1	Allocation Percentage		100.00%	28.72%	0.20%	1.34%	2.61%	2.80%	64.33%
2	Total Units			102,560	585	4,850	10,110	10,960	66,182
3	Gross Cost		321,509	92,349	638	4,320	8,380	9,002	206,820
4	Cost per Unit			0.90	1.09	0.89	0.83	0.82	3.13
5	SMA per Unit			2.44	4.51	2.44	2.44	2.44	2.44
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		22,090	150				
8A		10/01/04 - 06/30/05		77,750	420	4,350	9,440	10,900	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			2,720	15	500	670	60	66,182
13	Medi-Cal Costs	07/01/04 - 09/30/04	20,054	19,891	164				
13A		10/01/04 - 06/30/05	91,119	70,009	458	3,875	7,825	8,953	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	54,576	53,900	677				
14A		10/01/04 - 06/30/05	251,848	189,710	1,894	10,614	23,034	26,596	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		210,336	2,449	16	445	555	49	206,820

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

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MH 1966 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SACRAMENTO COUNTY
County Code: 34

CR

Legal Entity: SACRAMENTO COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00034		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach Services			20					
1	Allocation Percentage		100.00%	100.00%				
2	Total Units		1,701					
3	Gross Cost	1,226,716	1,226,716					
4	Cost per Unit		721.17					
5	Non-Medi-Cal Units		1,701					
6	Non-Medi-Cal Costs	1,226,716	1,226,716					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: SACRAMENTO COUNTY

County Code: 34

MAA

MAA

MAA

Legal Entity: SACRAMENTO COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00034			Service	Service	Service	Service	Service	Service
Mode: 55 - Medi-Cal Administrative Activities		Mode Total	Function	Function	Function	Function	Function	Function
			01	11	21			
1	Allocation Percentage	100.00%	6.63%	40.54%	52.83%			
2	Total Units		201,301	1,230,862	1,604,020			
3	Total Expenditures	2,049,701	135,896	830,945	1,082,860			
4	Cost per Unit		0.68	0.68	0.68			
5	Non-Medi-Cal Costs	669,832						

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev 7/05)

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FISCAL YEAR 2004 - 2005

County: SACRAMENTO COUNTY

County Code: 34

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Legal Entity: SACRAMENTO COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00034		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support Services			60					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		100					
3	Gross Cost	1,687,539	1,687,539					
4	Cost per Unit		16,875.39					
5	Non-Medi-Cal Units (Same as Line 2)		100					
6	Non-Medi-Cal Costs (Same as Line 3)	1,687,539	1,687,539					

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SACRAMENTO COUNTY County Code: 34 Legal Entity: SACRAMENTO COUNTY Legal Entity Number: 00034			REIMBURSEMENT TYPE				PC	PC			Costs		
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	Total Outpatient (Col I + Col J)
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29								
1	Medi-Cal Costs	07/01/04 - 09/30/04							557,909	1,251,089	1,808,998	20,054	1,829,052
1A		10/01/04 - 06/30/05							1,878,003	9,962,194	11,840,197	91,119	11,931,317
2	Medi-Cal SMA	07/01/04 - 09/30/04							778,803	862,539	1,641,342	54,576	1,695,918
2A		10/01/04 - 09/30/05							2,621,565	5,858,885	8,480,450	251,848	8,732,298
3	Medi-Cal P. C.	07/01/04 - 09/30/04							778,803	862,539	1,641,342		1,641,342
3A		10/01/04 - 06/30/05							2,621,565	5,858,885	8,480,450		8,480,450
4	Medi-Cal N. R.	07/01/04 - 09/30/04											
4A		10/01/04 - 06/30/05											
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04							778,803	862,539	1,641,342	20,054	1,661,396
5A		10/01/04 - 09/30/05							2,621,565	5,858,885	8,480,450	91,119	8,571,569
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04											
6A		10/01/04 - 06/30/05											
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04											
7A		10/01/04 - 09/30/04											
8	Medicare/Medi-Cal Crossover P. C.	07/01/04 - 09/30/04											
8A		10/01/04 - 06/30/05											
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04											
9A		10/01/04 - 09/30/05											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/04 - 09/30/04											
10A		10/01/04 - 06/30/05											
11	Total SD/MC + Crossover Gross Reim.	07/01/04 - 09/30/04							778,803	862,539	1,641,342	20,054	1,661,396
11A		10/01/04 - 06/30/05							2,621,565	5,858,885	8,480,450	91,119	8,571,569
12	Enhanced SD/MC (Children) Cost	07/01/04 - 09/30/04											
12A		10/01/04 - 06/30/05						17,418		43,499	60,917		60,917
13	Enhanced SD/MC (Children) SMA	07/01/04 - 09/30/04											
13A		10/01/04 - 06/30/05						21,216		29,112	50,329		50,329
14	Enhanced SD/MC (Children) P. C.	07/01/04 - 09/30/04											
14A		10/01/04 - 06/30/05						21,216		29,112	50,329		50,329
15	Enhanced SD/MC (Children) N. R.	07/01/04 - 09/30/04											
15A		10/01/04 - 06/30/05											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/04 - 09/30/04											
16A		10/01/04 - 06/30/05						21,216		29,112	50,329		50,329
17	Enhanced SD/MC (Refugees) Cost	07/01/04 - 06/30/05											
18	Enhanced SD/MC (Refugees) SMA	07/01/04 - 06/30/05											
19	Enhanced SD/MC (Refugees) P. C.	07/01/04 - 06/30/05											
20	Enhanced SD/MC (Refugees) N. R.	07/01/04 - 06/30/05											
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/04 - 09/30/04							778,803	862,539	1,641,342	20,054	1,661,396
21A		10/01/04 - 06/30/05						21,216	2,621,565	5,887,998	8,530,778	91,119	8,621,898
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/04 - 06/30/05											
23	Healthy Families Cost	07/01/04 - 09/30/04								177	177		177
23A		10/01/04 - 06/30/05							190	8,901	9,091		9,091
24	Healthy Families SMA	07/01/04 - 09/30/04								214	214		214
24A		10/01/04 - 06/30/05							265	6,248	6,513		6,513
25	Healthy Families P. C.	07/01/04 - 09/30/04								214	214		214
25A		10/01/04 - 06/30/05							265	6,248	6,513		6,513
26	Healthy Families N. R.	07/01/04 - 09/30/04											
26A		10/01/04 - 06/30/05											
27	Healthy Families Gross Reim.	07/01/04 - 09/30/04								214	214		214
27A		10/01/04 - 06/30/05							265	6,248	6,513		6,513
28	Less: Patient and Other Payor Revenue												
28A	SD/MC + Crossover Revenue	07/01/04 - 09/30/04											
28A		10/01/04 - 06/30/05											
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)		135,896	830,945	1,082,860	2,049,701							
33	Medi-Cal Eligibility Factor (Average)			65.00%									
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/04 - 09/30/04	135,896	540,114	703,859	1,379,869			778,803	862,539	1,641,342	20,054	1,661,396
35A		10/01/04 - 06/30/05						21,216	2,621,565	5,887,998	8,530,778	91,119	8,621,898
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/04 - 09/30/04								214	214		214
37A		10/01/04 - 06/30/05							265	6,248	6,513		6,513
38	Amount Negotiated Rates Exceed Costs												
38A	SD/MC (Includes Children)	07/01/04 - 09/30/04											
38A		10/01/04 - 06/30/05											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/04 - 09/30/04											
40A		10/01/04 - 06/30/05											

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SACRAMENTO COUNTY

County Code: 34

Legal Entity: SACRAMENTO COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00034		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			10,283,294	10,283,294						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement			73,854,614	73,854,614						
3	Total Medi-Cal Direct Service Gross Reimbursement				84,137,908						
4	Medi-Cal Administrative Reimbursement Limit				12,620,686						
5	Medi-Cal Administration				8,352,479						
6	Medi-Cal Administrative Reimbursement				8,352,479	4,176,240					4,176,240
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement			6,727	6,727						
7A	Contract Providers Healthy Families Direct Service Gross Reim.			40,454	40,454						
7B	Total Healthy Families Direct Service Gross Reimbursement				47,181						
8	Healthy Families Administrative Reimbursement Limit				4,718						
9	Healthy Families Administration				12,870						
10	Healthy Families Administrative Reimbursement				4,718				3,067		3,067
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09	135,896			135,896	67,948					67,948
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39	540,114			540,114	270,057					270,057
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)	703,859			703,859					527,894	527,894
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				528,801					396,601	396,601
15	Other SD/MC Utilization Review (County Only)				343,492	171,746					171,746
16	SD/MC Net Reimbursement for Direct Services			1,661,396	1,661,396		830,698				830,698
16A				8,571,569	8,571,569			4,285,785			4,285,785
17	Enhanced SD/MC Net Reimb. (Children)										
17A				50,329	50,329				32,714		32,714
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										10,759,682
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										10,759,682
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										10,759,682
24	Healthy Families Net Reimbursement			214	214				139		139
24A				6,513	6,513				4,233		4,233
25	Total Healthy Families Reimbursement Before Excess FFP										7,439
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										7,439